IN THE CLAIMS

Please amend the claims as follows:

1. (Currently Amended) A magnetic tunnel effect type magnetic head comprising: a first soft magnetic conductive layer which is to provide a lower shielding

layer;

- a metal oxide layer and a first nonmagnetic conductive layer, formed on the first soft magnetic conductive layer, to provide a lower gap layer;

a magnetic tunnel junction layer formed on the first nonmagnetic conductive layer to provide a magnetic tunnel junction element;

a second nonmagnetic conductive layer formed on the magnetic tunnel junction layer to provide an upper gap layer; and

a second soft magnetic conductive layer formed on the second nonmagnetic conductive layer to provide an upper shielding layer;

wherein.

the metal oxide layer of the lower gap layer is disposed beneath at least the magnetic tunnel junction layer-, and

smooth layer. With a rungh ness less than 0.2 nm (?)

- 2. (Original) The magnetic tunnel effect type magnetic head according to claim 1, wherein the metal oxide layer is of an aluminum oxide.
- 3. (Original) The magnetic tunnel effect type magnetic head according to claim 1, wherein the metal oxide layer has a thickness of over 10 nm and under a half of a gap length.
 - 4. (Canceled)
- 5. (Currently Amended) The apparatus magnetic tunnel effect type magnetic head according to claim 1, being of a yoke type in which the magnetic tunnel junction element is not exposed from a medium-opposite face.

6. (Currently Amended) A method of producing a magnetic tunnel effect type magnetic head, the method comprising steps of:

forming a first soft magnetic conductive layer on a substrate to provide a lower shielding layer;

forming, on the first soft magnetic conductive layer, a metal oxide layer and a first nonmagnetic conductive layer to provide a lower gap layer;

chemically and mechanically polishing the metal oxide layer to provide a smooth surface;

forming, on the first nonmagnetic conductive layer, a magnetic tunnel junction layer to provide a magnetic tunnel junction element;

forming, on the magnetic tunnel junction layer, a second nonmagnetic conductive layer to provide an upper gap layer; and

forming, on the second nonmagnetic conductive layer, a second soft magnetic conductive layer to provide an upper shielding layer;

the metal oxide layer in the lower gap layer being formed beneath at least the magnetic tunnel junction layer.

- 7. (Original) The method according to claim 6, wherein the metal oxide layer is of an aluminum oxide.
- 8. (Original) The method according to claim 6, wherein the metal oxide layer has a thickness of over 10 nm and under a half of a gap length.
 - 9. (Canceled)
- 10. (Currently Amended) The method according to claim 6, beingwherein the magnetic tunnel effect type head is of a yoke type in which the magnetic tunnel junction element is not exposed from a medium-opposite face.